SMITH A O CORP Form 4 April 28, 2006

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

OMB APPROVAL

3235-0287

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may continue.

See Instruction

if no longer

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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Ad MASSA RO	_	orting Person *	2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First)	(Middle)	SMITH A O CORP [AOS] 3. Date of Earliest Transaction	(Check all applicable)			
A. O. SMITH CORPORATION, 11270 WEST PARK PLACE) WEST	(Month/Day/Year) 04/27/2006	Director 10% Owner _X_ Officer (give title Other (specify below) Senior Vice President			
(Street)			4 If Amandment Data Original	6 Individual on Jaint/Crown Filing/Charle			

(Street) 4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

MILWAUKEE, WI 53224

(City)	(State)	(Zip) Tab	le I - Non-l	Derivative	Secur	ities Acqui	red, Disposed of,	or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	on Date 2A. Deemed		3. 4. Securities Acquired (A) Transactiomr Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or			5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code V	Amount	(D)	Price	(Instr. 3 and 4)		
Common Stock	04/27/2006		M	15,300	A	\$ 27.25	42,906	D	
Common Stock	04/27/2006		M	15,200	A	\$ 29.031	58,106	D	
Common Stock	04/27/2006		M	25,800	A	\$ 28.7	83,906	D	
Common Stock	04/27/2006		S	7,200	D	\$ 46.5	76,706	D	
Common Stock	04/27/2006		S	1,900	D	\$ 46.51	74,806	D	

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Common Stock	04/27/2006	S	1,000	D	\$ 46.52 73,806	D
Common Stock	04/27/2006	S	2,600	D	\$ 46.53 71,206	D
Common Stock	04/27/2006	S	1,000	D	\$ 46.54 70,206	D
Common Stock	04/27/2006	S	200	D	\$ 46.56 70,006	D
Common Stock	04/27/2006	S	1,200	D	\$ 46.57 68,806	D
Common Stock	04/27/2006	S	200	D	\$ 46.58 68,606	D
Common Stock	04/27/2006	S	400	D	\$ 46.59 68,206	D
Common Stock	04/27/2006	S	2,400	D	\$ 46.6 65,806	D
Common Stock	04/27/2006	S	2,300	D	\$ 46.61 63,506	D
Common Stock	04/27/2006	S	700	D	\$ 46.62 62,806	D
Common Stock	04/27/2006	S	100	D	\$ 46.64 62,706	D
Common Stock	04/27/2006	S	1,900	D	\$ 46.65 60,806	D
Common Stock	04/27/2006	S	1,300	D	\$ 46.66 59,506	D
Common Stock	04/27/2006	S	5,800	D	\$ 46.67 53,706	D
Common Stock	04/27/2006	S	1,600	D	\$ 46.68 52,106	D
Common Stock	04/27/2006	S	2,300	D	\$ 46.69 49,806	D
Common Stock	04/27/2006	S	10,000	D	\$ 46.7 39,806	D
Common Stock	04/27/2006	S	500	D	\$ 46.71 39,306	D
Common Stock	04/27/2006	S	500	D	\$ 46.72 38,806	D
Common Stock	04/27/2006	S	4,500	D	\$ 46.73 34,306	D
	04/27/2006	S	2,300	D	\$ 46.74 32,006	D

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Common Stock

Common Stock S 2,000 D \$46.75 30,006 D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactio Code (Instr. 8)	orDerivative		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Employee Stock Options (Right to Buy) (1)	\$ 27.25	04/27/2006		M		15,300	10/06/1998	10/07/2007	Common Stock	15,300
Employee Stock Options (Right to Buy) (2)	\$ 29.031	04/27/2006		M		15,200	10/12/2000	10/13/2009	Common Stock	15,200
Employee Stock Options (Right to Buy) (3)	\$ 28.7	04/27/2006		M		25,800	10/06/2004	10/07/2013	Common Stock	25,800

Reporting Owners

Reporting Owner Name / Address	Relationships						
• 9	Director	10% Owner	Officer	Other			
MASSA RONALD E			Senior				
A. O. SMITH CORPORATION			Vice				

Reporting Owners 3

11270 WEST PARK PLACE MILWAUKEE, WI 53224 President

Signatures

W. David Romoser, Attorney-in-Fact for Ronald E.

Massa 04/28/2006

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Options were granted on 10/07/1997 under the A. O. Smith Corporation 1990 Long-Term Executive Incentive Compensation Plan, a Rule 16b-3 Plan.
- Options were granted on 10/13/1999 under the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan, a Rule 16b-3 Plan.
- (3) Options were granted on 10/07/2003 under the A. O. Smith Combined Executive Incentive Compensation Plan, a Rule 16b-3 Plan.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

Signatures 4